



General Assembly

***Amendment***

***February Session, 2012***

**LCO No. 4098**

**\*SB0000104098SR0\***

Offered by:

SEN. MCKINNEY, 28<sup>th</sup> Dist.

To: Subst. Senate Bill No. 1

File No. 400

Cal. No. 287

(As Amended by Senate Amendment Schedule "A")

***"AN ACT CONCERNING JOBS AND THE ECONOMY."***

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Subsection (c) of section 12-217g of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective July*  
5 *1, 2012, and applicable to income years commencing on and after January 1,*  
6 *2013*):

7 (c) There shall be allowed a credit for any taxpayer against the tax  
8 imposed under this chapter for any income year with respect to wages  
9 paid to apprentices in the construction trades by such taxpayer in such  
10 year that the apprentice and taxpayer participate in a qualified  
11 apprenticeship training program, as described in this section, which (1)  
12 is at least four years in duration, (2) is certified in accordance with  
13 regulations adopted by the Labor Commissioner, and (3) is registered  
14 with the Connecticut State Apprenticeship Council established under

15 section 31-22n. The tax credit shall be (A) in an amount equal to [two]  
16 four dollars per hour multiplied by the total number of hours  
17 completed by each apprentice toward completion of such program,  
18 and (B) awarded upon completion and notification of completion of  
19 such program in the income year in which such completion and  
20 notification occur, provided the amount of credit allowed for such  
21 income year with respect to each such apprentice may not exceed  
22 [four] eight thousand dollars or fifty per cent of actual wages paid over  
23 the first four income years for such apprenticeship, whichever is less."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2012, and applicable to income years commencing on and after January 1, 2013</i>	12-217g(c)